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Amendments to the Claims

This listing of claims will replace all prior versions and listings of claims in the application.

Listing of Claims

1. (Presently Amended) Unique Structured lipids obtained from interesterifying coconut oil with free fatty acids obtained from hydrolysis of triglycerides of a vegetable source, said structured lipids contain at least up to 45.5 46 mol % of omega 6 polyunsaturated fatty acids with a minimum lauric acid content of 17 mol % and rich in medium chain fatty acids.
2. (Presently Amended) The Unique structured lipids of as claimed in claim 1, wherein the structured lipids comprise lauric acid that produces quick energy for critically ill patients.
3. (Presently Amended) The Unique structured lipids of as claimed in claim 1, wherein the structured lipids are rich in MCFA (Medium Chain Fatty Acid) and n-6 PUFA (Polyunsaturated fatty acid), which is nutritionally beneficial in being hypocholesterolemic and hypotriglyceridemic.
4. (Presently Amended) The Aunique structured lipids of as claimed in claim 1, wherein the structured lipids reduce the total cholesterol level in serum by 10% and the total cholesterol level in liver by 36% having cholesterol lowering capacity in the range of 10-36%.
5. (Presently Amended) The Aunique structured lipids of as claimed in claim 1, wherein the recovery of the scale-up of structured lipids from the reaction mixture after the interesterification reaction is in the range of 88-92%.

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6. (Presently Amended) The A-unique structured lipids of as claimed in claim 1, wherein the structured lipids comprise n-6 PUFA to modulate eicosanoid production in immune compromised patients.

7. (Presently Amended) The A-unique structured lipids of as claimed in claim 1, wherein the structured lipids have are having a very low melting point of 12-15°C that remains as a liquid without phase separation.

8. (Presently Amended) The A-unique structured lipids of as claimed in claim 1, wherein the structured lipids have are having a safflower oil fatty acids and triaglycerols of coconut oil for optimal nutrition.

9. (Presently Amended) The A-unique structured lipids of as claimed in claim 1, wherein the structured lipids comprise n-6 PUFA levels are from 1.8% in the unmodified coconut oil and to 45.5% in the structured lipids.

10. (Canceled)

11. (Withdrawn) A process for production of cholesterol lowering structured lipids from cod liver oil rich in omega 6 polyunsaturated fatty acids (omega 6 PUFA), said process comprising;

- (a) hydrolyzing triglycerides of vegetable oil source by known method to obtain free fatty acids rich in omega 6 PUFA;
- (b) inesterifying coconut oil with the free fatty acids obtained from step (a) at a preferable molar ratio of 1:3 molar ratio;
- (c) incubating with immobilized immobilized sn-1-3 lipase at a temperature range of 37-55°C for a period of 6-48 hours using a solvent for enzymatic acidolysis

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thereby incorporating the required acyl groups into specific positions of the triacylglycerols;

- (d) separating the reaction products using adsorption chromatography using solvents selected from ethers, hexane and optionally with 1 part of acetic acid to obtain the structured lipids; and
- (e) recovering the structured lipids by scaling up in the range of 88-92%.

12. (Withdrawn) A process as claimed in claim 11, wherein the triglycerides are selected from a natural sources namely coconut oil.

13. (Withdrawn) A process as claimed in claim 11, wherein the fatty acids are selected from a vegetable source of safflower oil.

14. (Withdrawn) A process as claimed in claim 11, wherein the ethers are selected from group comprising petroleum ether, diethyl ether.

15. (Withdrawn) A process as claimed in claim 11, the solvent is selected from petroleum ether, dioxane isoocetane, n-hexane, toluene.

16. (Withdrawn) A process as claimed in claim 11, wherein the ratio of ethers:hexane used is the range of 85:5 to 95:5.

17. (Withdrawn) A process as claimed in claim 11, wherein the interesterification is carried out using lipase enzyme at 5-10%w/w of the substrates.

18. (Withdrawn) A process as claimed in claim 11, wherein the immobilized lipase is obtained using *Rhizomucor meihei*.

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19. (Withdrawn) A process as claimed in claim 11, wherein an immobilized lipase obtained from *Rhizomucor meihei* can be used up to 25 cycles without loss of activity, thus ensuring economic viability.